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August 15, 2019

**VIA ECF**

Honorable Lewis A. Kaplan  
United States District Judge  
United States Courthouse  
500 Pearl Street  
New York, New York 10007

Re: In re: Customs and Tax Administration of the Kingdom of Denmark  
(Skatteforvaltningen) Tax Refund Scheme Litigation, No. 1:18-md-  
02865-LAK, 1:18-cv-05053-LAK

Dear Judge Kaplan:

We are counsel for Defendants-Third-Party Plaintiffs Sheldon Goldstein and the Goldstein Law Group PC 401(K) Profit Sharing Plan (collectively, the “Goldstein Defendants”) in the above-captioned matter. Pursuant to Local Rule 7.1(d), we write on behalf of the Goldstein Defendants and third-party defendant ED&F Capital Markets, Ltd. (“ED&F Man”) to request extensions of time to file briefs regarding ED&F Man’s Motion to Dismiss the Third-Party Complaint. See Dkt. 169 (Aug. 5, 2019) (the “Motion”).

My associate and I had been conducting a jury trial in the federal district court for the Northern District of Georgia since August 5, 2019, which originally was scheduled to last three weeks but ended on August 14, 2019.

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Consequently, the parties have agreed to extend the Goldstein Defendants' time to respond to the Motion from August 19, 2019 to August 30, 2019; and ED&F Man's time to reply to the Goldstein Defendants' opposition from August 26, 2019 to September 13, 2019.

Respectfully submitted,

/s/ Martin H. Kaplan  
Martin H. Kaplan

cc: All counsel of record (via ECF)